

Arkansas State Board of Public Accountancy

101 E. Capitol, Suite 450
Little Rock, AR 72201

www.arkansas.gov/asbpa

(501) 682-1520
FAX (501) 682-5538

INSTRUCTIONS FOR APPLICATION FOR NOTIFICATION OF INTENT TO PRACTICE IN ARKANSAS AND OUT OF STATE FIRM REGISTRATION

Attached is an application for an Arkansas Notification of Intent to Practice. This application is to be used only by those individuals who are licensed as CPAs in another jurisdiction and who do not reside or plan to reside in Arkansas but do plan to offer to perform or perform services for Arkansas clients. Individuals who plan to reside or permanently work in Arkansas must complete the Application for Reciprocal Arkansas CPA Certificate, Arkansas Code Annotated § 17-12-308, which is available by calling the Arkansas State Board of Public Accountancy at (501) 682-2574.

If the *state from which your principal place of business has not been deemed Substantially Equivalent (SE), you may qualify through the CredentialNet program of the National Association of State Boards of Accountancy (NASBA). For information on the CredentialNet program you should contact NASBA at 150 Fourth Avenue North, Suite 700, Nashville, TN 37219, telephone 615-880-4200 or by visiting their website at www.nasba.org.

- The following states have not been deemed SE:

Colorado	Florida	Puerto Rico	Virgin Islands
Delaware	New Hampshire	Vermont	

Application: All questions and information requested must be completed. You must include a copy of your current license to practice that is in good standing to this application and enclose the required fee. Lack of documentation or fee and any incomplete applications will be returned. Please be advised that the Board deposits all monies upon receipt. – The cashing of your check does not imply that the accompanying notification is accepted. The Board must approve the CPA's substantial equivalence filing and will provide written documentation to the CPA. The CPA shall not practice public accounting in Arkansas until the Board's approval of his qualifications.

If you respond affirmatively to any of the questions regarding Criminal Convictions or Discipline you must attach an explanation of your response and the required documentation.

Fee: Rule 12 of the Arkansas State Board of Accountancy establishes the SE fee. The current fee is \$110 and must be received with your application.

Renewals: SE Notifications automatically expire each December 31 of the year for which the filing is approved by the Board regardless of the date the application was submitted. The filing can be renewed by the CPA filing the form approved by the Board for notice to practice under Arkansas Code Annotated § 17-12-311 and the fee provided in Rule 12. Failure to renew by December 31 of the year for which the current filing is approved signifies that you no longer service Arkansas clients.

Firm and Office Registration Required: If you are entering Arkansas under the provisions of SE, your firm must be registered and the office must have a firm license to practice public accounting. Each firm outside the state of Arkansas who wants to perform or offer to perform services to Arkansas clients must be registered with the Arkansas Board. A firm registration requires filing an application with the Board payment of fees and at least one partner, member, shareholder, etc. be licensed in Arkansas. If the firm has several offices located throughout the United States, each office conducting business with Arkansas

Arkansas State Board of Public Accountancy
Instructions-SE Application Continued
Page 2

clients must also register, provide the required registration fee pursuant to Board Rule 12 and any officer, director, member, manager or partner of that entity having authority over the practice of public accounting by the firm in this state must be a certified public accountant of some state in good standing. An application(s) for registering the entity, the office and the individual CPA can be obtained by calling the Board at (501) 682-2574.

Exception to Separate Firm Registration: A sole proprietorship, a business in which the CPA owns all the assets of the business and is solely liable for all the debt in contrast to entities such as a partnership, limited liability company or corporation, may provide services in Arkansas under SE without separately registering his/her firm.

Peer Review Firm Notification: Pursuant to 17-12-507(g)(1) Notwithstanding any provision to the contrary in this chapter, a certified public accountant, public accountant or firm of certified public accountants or public accountants currently licensed by another state or foreign country shall not be required to obtain a license under this chapter for the sole purpose of conducting peer review as defined by board rule of a licensee in this state and may use the applicable title “certified public accountant” or “public accountant” or abbreviation “CPA” or “PA” solely in conjunction with the peer review activities. However, the out of state individual peer reviewer, CPA or PA, not licensed or registered in Arkansas must file a notice of intent to practice with the Board pursuant to Ark. Code. Ann. § 17-12-311 and pay the applicable fee required. The firm must register with the Board by filing a Firm notification of intent to perform a peer review (no fee required for a firm performing only peer review services). In both cases, the individual CPA or PA and the firm must register and obtain documentation of Board approval of the peer review registration prior to performing peer review services in Arkansas.

Arkansas Code Annotated § 17-12-311 and Board Rule 6 specifically address notification of practice under Substantial equivalency. Arkansas Code Annotated § 17-12-507 and Board Rule 14 specifically address the Quality review and peer review of each practice unit. However, prior to practicing public accountancy in Arkansas, you should review all of the Arkansas Accountancy Law and Accountancy Rules at www.arkansas.gov/asbpa to make sure you meet the requirements for compliance.

For questions regarding any of the information in these instructions or Practice Privilege Application, please call our office at 501.682.2574.

Arkansas State Board of Public Accountancy**Fee: \$110**101 E. Capitol, Suite 450
Little Rock, AR 72201www.arkansas.gov/asbpa(501) 682-1520
FAX (501) 682-5538**PRACTICE PRIVILEGE APPLICATION FOR A
NON-RESIDENT OF ARKANSAS**

THIS FORM APPLIES ONLY TO A NON-RESIDENT CPA WITH QUALIFICATIONS THAT ARE SUBSTANTIALLY EQUIVALENT (SE) TO THE ARKANSAS PUBLIC ACCOUNTANCY ACT AND WHO DOES NOT HAVE AN ARKANSAS CERTIFICATE. See A. C. A. § 17-12-311 and Board Rules 6 and 10. Calendar year fee and practice privilege will expire on 12/31 of the current year.

REFER TO THE INSTRUCTIONS FOR COMPLETING THE PRACTICE PRIVILEGE (SE) APPLICATION

Personal Information			
			Social Security Number* _____
FULL LEGAL NAME (PRINT)			
First	Middle	Last	
PHYSICAL HOME ADDRESS			
Address _____			
City	State	Zip Code	E-Mail Address
<ul style="list-style-type: none"> I hold an active certificate and license to practice as a Certified Public Accountant in the state of: _____ Cert. # _____ License # _____ License expires on (date) _____ (Attach a copy of your license to this application) I am also licensed in the following states (list states & license #s): _____ 			
TELEPHONE NUMBER	HOME () _____	BUSINESS () _____	
SEX	MALE <input type="checkbox"/> FEMALE <input type="checkbox"/>	DATE OF BIRTH MO ____ DAY ____ YR ____	

BUSINESS INFORMATION		
Business Name _____		
Principal Place of Business _____		
Principal Business Address _____		
City ()	State ()	Zip Code
Business Phone Number	Business Fax Number	Business E-mail Address
Is the entity registered in Arkansas? () Yes () No If yes, please list License No. _____		
Is the principal place of business (your home office) registered in Arkansas () Yes () No If yes, please list License No. _____		
LIST TYPE(S) OF SERVICE YOU WILL BE PERFORMING: _____		

THIS DOCUMENT NOTICE DOES NOT CONSTITUTE NOTICE TO THE STATE BOARD OF ACCOUNTANCY OF LICENSEE'S INTENT TO PRACTICE IN THIS STATE PURSUANT TO PRACTICE PRIVILEGES FOR LICENSEES OF OTHER STATES UNTIL IT IS ENDORSED ON PAGE 2 AS RECEIVED AND FILED BY THE BOARD OF ACCOUNTANCY.

This is a 2 page form – page 2 must be completed, signed and dated

Arkansas State Board of Public Accountancy

101 E. Capitol, Suite 450
Little Rock, AR 72201

www.arkansas.gov/asbpa

(501) 682-1520
FAX (501) 682-5538

1. I wish to practice in Arkansas as a:
- a) ☐ Sole proprietor
 - b) ☐ Representative of my employer
 - c) ☐ Representative of my firm solely to perform a Peer Review

Note: Item b and c have additional requirements.

Item b above requires that the company and your principal place of business be registered in Arkansas. If company and principal place of business are not registered, please call our office at 501.682.2574.

Item c above requires this company to file a Firm Notification to Perform Peer Review form. This firm notification must accompany this practice privilege application.

2. Criminal Convictions:

☐ No ☐ Yes Is there currently action pending or have you been charged or convicted of any crime other than minor traffic violations?

If yes, please describe the offense and disposition of case, case number, date, name and address of court on separate piece of paper and attach to this form.

3. Discipline:

a) ☐ No ☐ Yes Is there currently action pending or has your license been cancelled, revoked or suspended or denied in any jurisdiction?

b) ☐ No ☐ Yes Have you been charged or disciplined, or had your right or privilege to practice suspended or revoked, or been placed on probation by any state board of accountancy or other governmental agency foreign or domestic for any other purpose than non payment of fees?

If yes to 3a or 3b above, on a separate sheet, please provide the name and title of the proceedings and the state board of accountancy or Governmental agency involved as well as the disposition of the charges and the date of such disposition and attach to this form.

4. Declarations of Licensee:

By submitting this Notice to the Arkansas Board of Accountancy, I declare and affirm:

- I hold an active certificate and license to practice that is in good standing, having been validly issued and not having been suspended or revoked.
- Under penalty of perjury, that the information provided in this application is true and correct.
- That I am familiar with, and will comply with, the Laws and Regulations of Arkansas
- That I acknowledge that I am subject to discipline of practice privileges including, but not limited to, revocation of practice privileges for any violations of the laws of Arkansas governing the practice of public accountancy and for any act which would be cause for discipline if done by a licensee of Arkansas or fraud or deceit in obtaining such privileges.
- That any change in standing of my CPA certificate may result in immediate withdrawal of practice privileges in Arkansas.
- I have attached a copy of my license with this application.

Applicants Signature: _____ **Date:** _____, 20____.

NAME (printed) _____

*The disclosure of your Social Security Number (SSN) is mandatory pursuant to 42 U.S.C. §666(a) (13). The failure to provide your SSN in this application will result in the denial of your application. Your SSN is not subject to public disclosure under the Freedom of Information Act; the disclosure of your SSN without your consent is a class B misdemeanor.

To be completed by the Arkansas State Board of Public Accountancy

ENDORSEMENT OF RECEIPT AND FILING OF NOTICE BY THE BOARD OF ACCOUNTANCY

Verification of applicant's license in the state of _____ verified by _____ on _____, 20____

Approved By _____ Date _____.

SE # ____ - _____ for the calendar year _____ expiring on 12/31.

BOARD SEAL